

Ashland United Methodist Church
 Treasurer's Report
 May 2022

Note: The Report Option to include Open Transactions is selected.

Accounts	Annual Budget	YTD Receipts	YTD Expenses	Annual Budget Remaining	% of Annual Budget Used
Income					
Member Donations					
40100 - Operating Budget Collecti	\$655,600.00	\$325,856.54	\$0.00	\$329,743.46	49.70 %
Total Member Donations	\$655,600.00	\$325,856.54	\$0.00	\$329,743.46	49.70 %
Interest Income					
40250 - Interest Income on Checki	\$150.00	\$36.64	\$0.00	\$113.36	24.43 %
Total Interest Income	\$150.00	\$36.64	\$0.00	\$113.36	24.43 %
Other Sources of Income					
40300 - Use of Facilities Income	\$500.00	\$404.00	\$0.00	\$96.00	80.80 %
Total Other Sources of Income	\$500.00	\$404.00	\$0.00	\$96.00	80.80 %
Total Income	\$656,250.00	\$326,297.18	\$0.00	\$329,952.82	49.72 %
Expenses					
Staff Parish/Salary Expenses					
Pastor's Expenses					
50110 - Pastor's Cash Compensati	\$81,326.00	\$0.00	\$33,886.00	\$47,440.00	41.67 %
50120 - Pastor's Pension	\$1,300.00	\$0.00	\$541.70	\$758.30	41.67 %
50130 - Pastor's Health Insurance	\$5,924.00	\$0.00	\$2,468.15	\$3,455.85	41.66 %
50140 - Pastor's Parsonage Exclus	\$12,000.00	\$0.00	\$5,000.00	\$7,000.00	41.67 %
50150 - Pastor's Housing Allowanc	\$15,000.00	\$0.00	\$6,250.00	\$8,750.00	41.67 %
50160 - Pastor's Accountable Reirr	\$6,200.00	\$0.00	\$936.49	\$5,263.51	15.10 %
50170 - Pastor's Continuing Educa	\$800.00	\$0.00	\$0.00	\$800.00	0.00 %
50180 - Pastor's Moving Expenses	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00 %
Total Pastor's Expenses	\$125,050.00	\$0.00	\$49,082.34	\$75,967.66	39.25 %
Other Personnel Expenses					
50210 - Staff Salaries	\$214,351.00	\$0.00	\$87,537.77	\$126,813.23	40.84 %
50220 - Staff Pension	\$8,515.00	\$0.00	\$3,351.50	\$5,163.50	39.36 %
50225 - Staff Holiday Gifts	\$1,350.00	\$0.00	\$0.00	\$1,350.00	0.00 %
50230 - Matching FICA & Medicare	\$16,283.00	\$0.00	\$6,696.53	\$9,586.47	41.13 %
50240 - Staff Accountable Reimbu	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00 %
50250 - Other Staff Training	\$800.00	\$0.00	\$0.00	\$800.00	0.00 %
50260 - Staff-Parish Committee Ex	\$250.00	\$0.00	\$0.00	\$250.00	0.00 %
50265 - Guest Minister, Organist, e	\$700.00	\$0.00	\$300.00	\$400.00	42.86 %
Total Other Personnel Expenses	\$245,249.00	\$0.00	\$97,885.80	\$147,363.20	39.91 %
Total Staff Parish/Salary Expenses	\$370,299.00	\$0.00	\$146,968.14	\$223,330.86	39.69 %
Program Area Expenses					
Education					
50301 - Christmas Pageant	\$200.00	\$0.00	\$0.00	\$200.00	0.00 %
50302 - Continuing Education	\$100.00	\$0.00	\$0.00	\$100.00	0.00 %
50303 - Confirmation	\$400.00	\$0.00	\$0.00	\$400.00	0.00 %
50305 - Disciples	\$500.00	\$0.00	\$0.00	\$500.00	0.00 %
50307 - Library	\$200.00	\$0.00	\$0.00	\$200.00	0.00 %
50308 - Literature/Performances	\$100.00	\$0.00	\$0.00	\$100.00	0.00 %
50309 - MYF Retreats	\$4,500.00	\$0.00	\$1,372.88	\$3,127.12	30.51 %
50310 - MYF Outreach	\$500.00	\$0.00	\$65.90	\$434.10	13.18 %
50311 - MYF General	\$2,000.00	\$0.00	\$1,032.09	\$967.91	51.60 %
50312 - Nursery	\$200.00	\$0.00	\$0.00	\$200.00	0.00 %
50313 - Seasonal Events	\$500.00	\$0.00	\$801.23	(\$301.23)	160.25 %

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50314 - Sunday School Curriculum	\$2,000.00	\$180.00	\$736.52	\$1,443.48	27.83 %
50315 - Supplies	\$500.00	\$0.00	\$132.45	\$367.55	26.49 %
50316 - Vacation Bible School	\$4,000.00	\$0.00	\$3,057.67	\$942.33	76.44 %
50317 - Wednesday Night Program	\$200.00	\$0.00	\$0.00	\$200.00	0.00 %
50318 - SS Promotion	\$100.00	\$0.00	\$0.00	\$100.00	0.00 %
50319 - Higher Education	\$100.00	\$0.00	\$0.00	\$100.00	0.00 %
50320 - Scholarship	\$1,500.00	\$0.00	\$1,800.00	(\$300.00)	120.00 %
50322 - Operational Expenses	\$200.00	\$0.00	\$0.00	\$200.00	0.00 %
50323 - Media License	\$400.00	\$0.00	\$0.00	\$400.00	0.00 %
50325 - Background Checks	\$400.00	\$0.00	\$21.00	\$379.00	5.25 %
50326 - Older Adult Ministry	\$100.00	\$0.00	\$0.00	\$100.00	0.00 %
50327 - New Initiatives	\$100.00	\$0.00	\$0.00	\$100.00	0.00 %
50328 - Youth 5th Quarter	\$800.00	\$0.00	\$0.00	\$800.00	0.00 %
50366 - Family Ministries Committee	\$1,250.00	\$194.00	\$493.29	\$950.71	23.94 %
Total Education	\$20,850.00	\$374.00	\$9,513.03	\$11,710.97	43.83 %
All Other Program Areas					
50350 - Worship Committee Budget	\$800.00	\$0.00	\$582.74	\$217.26	72.84 %
50351 - The Path Worship Service	\$900.00	\$0.00	\$29.13	\$870.87	3.24 %
50355 - Finance & Stewardship Co	\$300.00	\$0.00	\$0.00	\$300.00	0.00 %
50360 - Communications Committee	\$3,410.00	\$0.00	\$831.91	\$2,578.09	24.40 %
50363 - Stephen Ministry Committee	\$600.00	\$0.00	\$0.00	\$600.00	0.00 %
50365 - Congregational Care Comi	\$1,270.00	\$55.62	\$535.16	\$790.46	37.76 %
50375 - Music Committee Budget	\$5,750.00	\$0.00	\$1,072.85	\$4,677.15	18.66 %
50380 - Hospitality & Outreach	\$1,000.00	\$0.00	\$154.45	\$845.55	15.44 %
50390 - Missions Committee Budget	\$16,000.00	\$0.00	\$12,643.46	\$3,356.54	79.02 %
Total All Other Program Areas	\$30,030.00	\$55.62	\$15,849.70	\$14,235.92	52.59 %
Total Program Area Expenses	\$50,880.00	\$429.62	\$25,362.73	\$25,946.89	49.00 %
Administrative Expenses					
Trustees					
50401 - Dumpster	\$2,300.00	\$0.00	\$705.40	\$1,594.60	30.67 %
50402 - Electricity	\$30,000.00	\$0.00	\$7,696.00	\$22,304.00	25.65 %
50403 - Telephone	\$2,000.00	\$0.00	\$724.02	\$1,275.98	36.20 %
50404 - Water	\$2,300.00	\$0.00	\$562.60	\$1,737.40	24.46 %
50405 - Sewer	\$2,200.00	\$0.00	\$944.47	\$1,255.53	42.93 %
50406 - Gas	\$4,000.00	\$0.00	\$2,223.40	\$1,776.60	55.58 %
50407 - Insurance	\$10,000.00	\$0.00	\$5,581.50	\$4,418.50	55.81 %
50408 - Weekly Custodial Service	\$28,000.00	\$0.00	\$12,500.00	\$15,500.00	44.64 %
50409 - Cleaning Supplies	\$1,000.00	\$0.00	\$452.47	\$547.53	45.25 %
50410 - Grounds Maintenance	\$10,550.00	\$0.00	\$3,820.00	\$6,730.00	36.21 %
50411 - Capital Expenditures	\$16,000.00	\$0.00	\$0.00	\$16,000.00	0.00 %
50412 - Building & Equipment Mair	\$22,100.00	\$0.00	\$4,289.76	\$17,810.24	19.41 %
50413 - Kitchen Supplies	\$800.00	\$0.00	\$0.00	\$800.00	0.00 %
Total Trustees	\$131,250.00	\$0.00	\$39,499.62	\$91,750.38	30.09 %
Conference Expenses					
50440 - Conference Pension	\$12,898.00	\$0.00	\$5,374.20	\$7,523.80	41.67 %
50441 - Conference Health Insurar	\$12,300.00	\$0.00	\$5,125.00	\$7,175.00	41.67 %
Total Conference Expenses	\$25,198.00	\$0.00	\$10,499.20	\$14,698.80	41.67 %

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Accounts	Annual Budget	YTD Receipts	YTD Expenses	Annual Budget Remaining	% of Annual Budget Used
Conference Apportionments					
50450 - Conference Apportionment	\$66,382.00	\$0.00	\$27,644.00	\$38,738.00	41.64 %
Total Conference Apportionments	<u>\$66,382.00</u>	<u>\$0.00</u>	<u>\$27,644.00</u>	<u>\$38,738.00</u>	<u>41.64 %</u>
Annual Conference Delegates					
50455 - Annual Conference Delegates	\$241.00	\$0.00	\$0.00	\$241.00	0.00 %
Total Annual Conference Delegates	<u>\$241.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$241.00</u>	<u>0.00 %</u>
Office Operating Expenses					
50460 - Office Operating Expenses	\$11,500.00	\$465.54	\$3,223.28	\$8,742.26	23.98 %
50465 - Finance Charges, Bank Fees	\$500.00	\$156.77	\$388.62	\$268.15	46.37 %
Total Office Operating Expenses	<u>\$12,000.00</u>	<u>\$622.31</u>	<u>\$3,611.90</u>	<u>\$9,010.41</u>	<u>24.91 %</u>
Total Administrative Expenses	<u>\$235,071.00</u>	<u>\$622.31</u>	<u>\$81,254.72</u>	<u>\$154,438.59</u>	<u>34.30 %</u>
Total Expenses	<u><u>\$656,250.00</u></u>	<u><u>\$1,051.93</u></u>	<u><u>\$253,585.59</u></u>	<u><u>\$403,716.34</u></u>	<u><u>38.48 %</u></u>
Net Total	\$0.00	\$327,349.11	\$253,585.59	(\$73,763.52)	0.00 %

Notes

	<u>2020</u>	<u>2021</u>	<u>2022</u>
a) Total Collections Statistics:			
Percent of Budget Collected	43.86%	43.42%	49.72%
YTD Total \$ Amount Collected	\$ 303,054	\$ 288,103	\$ 326,297
Percent of Budget Spent	36.17%	37.93%	38.48%
b) Pledge Collection Statistics:			
Total Dollars Pledged (a)	\$ 580,522	\$ 552,678	\$ 549,108
Total Pledged Dollars Paid (b)	\$ 274,546	\$ 251,352	\$ 277,810
Percent of Pledges Collected (b/a)	47%	45%	51%
Total Non-Pledged Contributions	282,515	36,607	48,047

Ashland United Methodist Church
 Statement of Financial Position
 May 2022

Accounts

Assets		
Current Assets		
Checking Accounts		
10100 - Bank of America-Checking	\$124,933.26	
10140 - Ameris Bank - Money Market	\$249,354.31	
Total Checking Accounts	<u>\$374,287.57</u>	
Investments		
Restricted Investments		
10381 - Ray. James - Restricted McCrea Fund	\$6,502.34	
Total Restricted Investments	<u>\$6,502.34</u>	
Total Investments	<u>\$6,502.34</u>	
Total Current Assets		\$380,789.91
Endowments - Perm. Restricted		
10410 - Facilities Permanent Endowment Fund	\$19,897.91	
10420 - Programs Permanent Endowment Fund	\$13,964.43	
Total Endowments - Perm. Restricted		\$33,862.34
Fixed Assets		
14000 - Buildings	\$3,000,000.00	
14100 - Furnishings & Equipment	\$480,000.00	
14200 - Land	\$304,000.00	
Total Fixed Assets		\$3,784,000.00
Total Assets		<u>\$4,198,652.25</u>
Liabilities & Net Assets		
Liabilities		
Current Liabilities		
20250 - Aflac	\$38.74	
Total Current Liabilities		<u>\$38.74</u>
Total Liabilities		<u>\$38.74</u>
Net Assets		
Unrestricted		
30000 - Fund Principal	\$274,744.65	
30010 - Net Assets	\$3,709,249.61	
Unrestricted This Year	\$73,763.52	
Total Unrestricted	<u>\$4,057,757.78</u>	
Designated Funds	\$106,993.39	
Permanently Restricted	<u>\$33,862.34</u>	
Total Net Assets		<u>\$4,198,613.51</u>
Total Liabilities & Net Assets		<u>\$4,198,652.25</u>

Ashland United Methodist Church
 Summary of Designated Funds
 January to May 2022

Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
Designated Funds				
Education Designated Funds				
60110 - Education Designated Fund	\$9,986.14	\$1,420.00	\$759.69	\$10,646.45
Total Education Designated Funds	\$9,986.14	\$1,420.00	\$759.69	\$10,646.45
Worship Designated Funds				
60210 - Worship Designated Fund	\$2,256.38	\$350.00	\$75.34	\$2,531.04
60220 - Altar Flowers	\$180.00	\$705.00	\$858.60	\$26.40
60250 - Easter Lillies Fund	\$0.00	\$964.00	\$603.43	\$360.57
Total Worship Designated Funds	\$2,436.38	\$2,019.00	\$1,537.37	\$2,918.01
Music Designated Funds				
60310 - Music Designated Fund	\$7,165.00	\$480.00	\$0.00	\$7,645.00
Total Music Designated Funds	\$7,165.00	\$480.00	\$0.00	\$7,645.00
Missions Designated Funds				
Missions Comm Designated Funds				
60450 - Missions Designated Fund	\$7,931.53	\$130.00	\$2,584.38	\$5,477.15
60451 - Missions - Snack Pack Program	\$2,412.25	\$5,184.00	\$2,198.54	\$5,397.71
Total Missions Comm Designated Funds	\$10,343.78	\$5,314.00	\$4,782.92	\$10,874.86
Conference Designated Missions				
60410 - Epworth	\$80.00	\$2,158.05	\$902.05	\$1,336.00
60411 - UMCOR	\$450.00	\$2,330.00	\$2,780.00	\$0.00
Total Conference Designated Missions	\$530.00	\$4,488.05	\$3,682.05	\$1,336.00
All Other Missions				
60455 - Pastor's Discretionary	\$8,368.72	\$1,383.00	\$3,896.72	\$5,855.00
60460 - Family Promise	\$1,350.00	\$500.00	\$1,350.00	\$500.00
60465 - Salkehatchie Summer Service	\$6,464.54	\$60.00	\$599.50	\$5,925.04
60476 - E. T. House Mission	\$15.00	\$0.00	\$0.00	\$15.00
60477 - Other Missions	\$676.96	\$4,426.59	\$4,525.24	\$578.31
Total All Other Missions	\$16,875.22	\$6,369.59	\$10,371.46	\$12,873.35
Total Missions Designated Funds	\$27,749.00	\$16,171.64	\$18,836.43	\$25,084.21
Trustees Designated Funds				
60510 - Trustees' Designated Fund	\$9,544.07	\$0.00	\$0.00	\$9,544.07
60520 - Major Maintenance Reserve	\$11,094.23	\$825.75	\$0.00	\$11,919.98
60560 - Safety & Security	\$812.16	\$0.00	\$0.00	\$812.16
Total Trustees Designated Funds	\$21,450.46	\$825.75	\$0.00	\$22,276.21
Youth Designated Funds				
60620 - Youth Events & Missions	\$4,865.91	\$2,538.38	\$6,810.87	\$593.42
Total Youth Designated Funds	\$4,865.91	\$2,538.38	\$6,810.87	\$593.42
Other Designated Funds				
60710 - Building Improvement Fund	\$15,263.24	\$5,435.00	\$543.50	\$20,154.74
60720 - Jeannie McCrea Scholarship Fund	\$320.00	\$6,000.00	\$6,000.00	\$320.00
60750 - United Methodist Men	\$0.00	\$1,065.61	\$0.00	\$1,065.61
60760 - United Methodist Women	\$0.00	\$0.00	\$27.60	(\$27.60)
60790 - Pastor's Continuing Ed Carryover	\$815.00	\$0.00	\$0.00	\$815.00
60795 - Prepaid Pledges	\$37,900.00	(\$28,900.00)	\$0.00	\$9,000.00
60810 - Spendable Facilities Endowment Fund	\$0.00	\$825.75	\$825.75	\$0.00
60820 - Spendable Program Endowment Fund	\$0.00	\$588.03	\$588.03	\$0.00
60980 - Jeannie McCrea Restricted Fund	\$12,410.87	\$218.14	\$6,126.67	\$6,502.34
Total Other Designated Funds	\$66,709.11	(\$14,767.47)	\$14,111.55	\$37,830.09
Total Designated Funds	\$140,362.00	\$8,687.30	\$42,055.91	\$106,993.39
Permanently Restricted				
70110 - Facilities Permanent Endowment Fund	\$19,526.16	\$371.75	\$0.00	\$19,897.91
70120 - Program Permanent Endowment Fund	\$13,692.68	\$271.75	\$0.00	\$13,964.43
Total Permanently Restricted	\$33,218.84	\$643.50	\$0.00	\$33,862.34